

Finance Committee Agenda
Jefferson County
Jefferson County Courthouse, Room C1021
311 S. Center Ave.
Jefferson, WI 53549

Date: Tuesday, October 6, 2026

Time: 8:30 a.m.

Committee members: Braughler, Jim; Christensen, Walt; Drayna, David (Vice Chair); Jaeckel, George (Chair); Ristow, Phil

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Approval of the agenda
5. Approval of minutes for Finance Committee for September 1, 2026; September 14, 2026; September 15, 2026; September 16, 2026 and September 17, 2026
6. Communications
7. Public Comment (Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
8. Discussion and possible action on recognizing Kikkoman Foods Foundation for a historic donation supporting restoration in the Jefferson County Park System and amending the 2026 budget in the Parks Department
9. Discussion and possible action on amending the budget in the Emergency Management department for sale of Hazmat truck and purchase of Hazmat equipment
10. Discussion and possible action on transfer from Other Contingency to Administration budget to contract with Site Improve for website ADA accessibility
11. Discussion and possible action on accepting bids for lightning protection to the Law Enforcement Center and amending the 2026 budget in the Facilities Department
12. Discussion and possible action on use of Munis Requisitioning for all County purchases
13. Discussion and possible action on 2027 budget
14. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties, and considering offers to purchase on foreclosed properties
15. Consider a motion to convene in closed session pursuant to Wis. Stat. §§19.85(1)(e) & (g) to deliberate on public business where competitive or bargaining reasons require a closed session and confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to be involved. The purpose of this closed session will be discussion and possible action regarding Bug Tussel broadband project and the prior conduit debt issuance
16. Reconvene into open session for possible action on items discussed in closed session
17. Discussion and possible action on 2026 projections of budget vs. actual revenues and expenditures
18. Review of the financial statements and department update for August 2026-Finance Department
19. Review of the financial statements and department update for August 2026-Treasurer's Office
20. Review of the financial statements and department update for August 2026-Child Support
21. Update on contingency fund balance
22. Set future meeting schedule, next meeting date, and possible agenda items
23. Review of invoices
24. Adjourn Finance Committee

Next scheduled meetings: November 3, 2026 (Regular Meeting)
December 1, 2026 (Regular Meeting)
January 5, 2027 (Regular Meeting)
February 2, 2027 (Regular Meeting)
March 2, 2027 (Regular Meeting)

A Quorum of any Jefferson County Committee, Board, Commission or other body, including the Jefferson County Board of Supervisors, may be present at this meeting.

Individuals requiring special accommodations for attendance at the meeting should contact the County Administrator 24 hours prior to the meeting at 920-674-7101 so appropriate arrangements can be made.

**Jefferson County
Finance Committee Minutes
September 1, 2026**

Committee members:

Jaeckel, George (Chair)	Braughler, Jim
Christensen, Walt	Ristow, Phil
Drayna, David (Vice Chair)	

- 1. Call to order** – Chairman Jaeckel called the meeting to order at 8:30 a.m.
- 2. Roll call (establish a quorum)** – Finance Committee members present were George Jaeckel, Walt Christensen, David Drayna, Jim Braughler, and Phil Ristow. Other board members in attendance were Bruce Degner, Kathi Cauley, and Joan Callan (Teams). Staff in attendance included County Administrator Michael Luckey, Corporation Counsel Danielle Thompson, Assistant Finance Director, Tammy Worzalla; Budget Analyst I, Morgan Toutant; Treasurer, Kelly Stade; Emergency Management Director, Tracy Hameau; Communications & Marketing Coordinator, Ryan Roecker (Teams); Interim HR Director, Jessica Tucker (Teams); Paralegal II, Confidential, Sarana Stolar (Teams); and Administrative Secretary, Jessica Homes (Teams). Members of the public present were James Kuckkan of the Watertown Daily Times (Teams); Fire Chief Fort Atkinson, Bruce Peterson; Anita Martin, Susanne Marx (Teams), Jennifer Johnson (Teams)
- 3. Certification of compliance with the Open Meetings Law** – County Administrator Luckey certified compliance with the Open Meetings Law.
- 4. Approval of the Agenda** - Motion by Ristow/Drayna, to approve the agenda as presented. The motion passed 5-0.
- 5. Approval of Minutes for Finance Committee for August 4, 2026** - Motion by Braughler/Ristow, to approve the minutes of the August 4, 2026 meeting. The motion passed 5-0.
- 6. Communications** - No formal communications were presented.
- 7. Public Comment** – Two members of the public expressed their support of agenda item #8.
- 8. Discussion and Possible Action on Reserving Funding for Legal Counsel on Transmission Line** – County Administrator Luckey provided background on anticipated legal review needed related to the regional transmission line upgrade. Committee members discussed the potential scope of legal services and the importance of securing counsel early. Motion by Ristow/Braughler to reserve \$50,000 of contingency funds for legal counsel. The motion passed 5-0.
- 9. Discussion and Possible Action on Acceptance of a Pre-Disaster Flood Resilience Grant from Wisconsin Emergency Management and Amending the 2026 Budget in the Emergency Management Department** - Emergency Management Director Hameau summarized the \$60,000 grant with a \$15,000 match that would be used to provide a Strategic Plan should Jefferson County have another flood disaster in the future. Motion by Drayna/Christensen to accept the grant and forward to the County Board of Supervisors. The motion passed 5-0.
- 10. Discussion and Possible Action on Out-of-State Travel for the Emergency Management Department** - Emergency Management Director Hameau was invited to speak at the AI software conference in Texas with expenditures fully reimbursed by EM1 software company. Motion by Braughler/Jaeckel to approve the out-of-state travel request. The motion passed 5-0.
- 11. Discussion and Possible Action on 2027 Levy for Emergency Medical Services** - County Administrator Luckey presented preliminary levy projections for 2027 and reviewed the anticipated EMS municipal cost allocations. Bruce Degner and Chief

Peterson spoke in favor of the proposal offered by the EMS Working Group. The committee discussed ongoing funding pressures and the timing for deploying available funds. A motion by Braughler to fund EMS at a 0.25 mill rate did not receive a second and therefore failed. It was determined that this will not be included in the 2027 budget. The committee reached consensus to continue refining levy estimates and to form a small Jefferson County working group to further develop funding details. The committee's consensus included a desire to see proposed contracts with EMS providers that detail the use and metrics for the funding before the committee would be comfortable signing off on a funding plan.

12. Discussion and Possible Action on Sponsoring a Revenue Bond Issue for Bug Tussel Broadband - County Administrator Luckey provided a summary of the broadband project providing updates to the project scope. Given the higher risk exposure on the third round of bonds, it was recommended to not sponsor this bond issue. Motion to deny sponsoring a revenue bond issue for Bug Tussel Broadband by Jaeckel/Drayna. The motion passed 5-0.

13. Discussion and Possible Action on the 2027 Budget – County Administrator Luckey updated the Committee on the progress of the 2027 budget. After reviewing the 2027 capital requests, the Committee directed staff to add the Nimble purchase back into the plan at a projected cost of \$780,000 and to remove the MIS building demolition, previously projected at \$278,000. The Committee expressed support for reserving funds for the demolition in the fund balance for potential future action. No action was taken.

14. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties, and considering offers to purchase on foreclosed properties –Corporation Counsel Thompson updated the Committee on the status of tax foreclosed properties.

15. Consider a motion to convene in closed session pursuant to Wis. Stat. §19.85(1)(g) to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to be involved. The purpose of this closed session will be discussion and possible action on claims pending against Jefferson County, including a review of all 2026 Q3 Liability Claims. - Motion by Braughler/Jaeckel to move into closed session pursuant to Wis. Stat. §19.85(1)(g) to confer with legal counsel regarding pending litigation and review of 2026 Q3 liability claims. Motion passed 5-0 by roll call vote.

16. Reconvene into open session for possible action on items discussed in closed session – Motion by Braughler/Jaeckel to reconvene into open session. The motion passed 5-0. No action was taken on closed-session items.

17. 2026 Projections of Budget vs. Actual Revenues and Expenditures – No action was taken.

18. Financial Statements & Department Update – Finance (July 2026) – No action was taken.

19. Financial Statements & Department Update – Treasurer's Office (July 2026) – No action was taken.

20. Financial Statements & Department Update – Child Support (July 2026) – No action was taken.

21. Update on Contingency Fund Balance – The 2026 contingency amounts after action taken today of reserving \$50,000 for legal counsel on the transmission line and \$15,000 grant match for the Pre-Disaster Flood Resilience Grant were \$422,063.43 for general contingency, \$575,506.63 for other contingency, and \$300,000 for vested benefits contingency. No action was taken.

22. Set future meeting schedule, next meeting date, and possible agenda items - The next upcoming budget hearings are set for September 14 through September 17, 2026, at 8:30 a.m.

23. Review of Invoices - Motion by Drayna/Jaeckel to approve invoices totaling \$41,595,099.43. The motion passed 5-0.

24. Adjourn - Motion by Drayna/Christensen to adjourn at 10:41 a.m. The motion passed 5-0.

Respectfully submitted,

Tammy Worzalla, Assistant Finance Director
Jefferson County

**Jefferson County
Finance Committee Minutes
September 14, 2026**

Committee members: Jaeckel, George (Chair)
Christensen, Walt
Drayna, David (Vice Chair)

Braugher, Jim
Ristow, Phil

1. **Call to order** – Finance Committee Chair Jaeckel called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were George Jaeckel, Walt Christensen, David Drayna, Jim Braughler, and Phil Ristow. Other board members present were Francine Gies and Kathi Cauley (Zoom). Staff in attendance were County Administrator, Michael Luckey; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla, Budget Analyst I, Morgan Toutant; Planning and Development Director, Matt Zangl; Interim Human Resources Director, Jessica Tucker (Zoom); Corporation Counsel, Danielle Thompson; Administrative Assistant, Jessica Holmes (Zoom); Paralegal, Sarana Stolar (Zoom); Communications and Marketing Coordinator, Ryan Roecker (Zoom); and Land and Water Conservation Director, Patricia Cicero. Members of the public present were James Kukkanen from Watertown Daily Times.
3. **Certification of compliance with the Open Meetings Law** – County Administrator Luckey certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – The agenda was approved.
5. **Communications** – none.
6. **Public comment** – none.
7. **Presentation of budget overview** – County Administrator Luckey presented an overview of his recommended budget for 2027. The recommended budget meets the State imposed levy limit.
8. **Department 2027 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Michael Luckey, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. **Sheriff**
 - i. Travis Maze and Jerry Haferman
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/ to approve the recommended budget of \$21,590,743 (estimated levy amount \$16,494,719)
 - iv. Motion passed 5-0.
 - b. **Register of Deeds**
 - i. Staci Hoffman
 - ii. No additional motion/information

- iii. Motion by Jaeckel/Drayna to approve the recommended budget of \$497,429 (estimated levy savings \$167,371)
- iv. Motion passed 5-0.

c. Facilities

- i. Michael Luckey on behalf of John Fox
- ii. No additional motion/information
- iii. Motion by Drayna/Christensen to approve the recommended budget of \$1,947,872 (estimated levy amount \$1,393,522)
- iv. Motion passed 5-0.

9. Set future meeting schedule, next meeting date, and possible agenda items – The next Finance Committee meeting is scheduled for Tuesday, September 15th at 8:30 a.m.

10. Adjourn – A motion was made at 11:05 a.m. to recess until Tuesday, September 15th by Drayna/Christensen. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

**Jefferson County
Finance Committee Minutes
September 15, 2026**

Committee members: Jaeckel, George (Chair) Braugher, Jim
Christensen, Walt Ristow, Phil
Drayna, David (Vice Chair)

1. **Call to order** – Finance Committee Chair Jaeckel called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were George Jaeckel, Walt Christensen, David Drayna, Jim Braugher, and Phil Ristow. Other board members present were Francine Gies. Staff in attendance were County Administrator, Michael Luckey; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla, Budget Analyst I, Morgan Toutant; Interim Human Resources Director, Jessica Tucker (Zoom); Corporation Counsel, Danielle Thompson; and Communications and Marketing Coordinator, Ryan Roecker (Zoom). Members of the public present were James Kukkanen from Watertown Daily Times (Zoom).
3. **Certification of compliance with the Open Meetings Law** – County Administrator Luckey certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – The agenda was approved.
5. **Communications** – none.
6. **Public comment** – none.
7. **Department 2027 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Michael Luckey, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. **County Clerk**
 - i. Audrey McGraw
 - ii. No additional motion/information
 - iii. Motion by Braugher/Ristow to approve the recommended budget of \$436,448 (estimated levy amount \$245,283)
 - iv. Motion passed 5-0.
 - b. **Planning and Development**
 - i. Matt Zangl
 - ii. No additional motion/information
 - iii. Motion by Christensen/Drayna to approve the recommended budget of \$1,297,206 for the Zoning Division (estimated levy amount \$494,225) and motion by Jaeckel/Christensen to approve the recommended budget of \$1,325,407 for the LIO Division (estimated levy amount \$619,031)
 - iv. Motion passed 5-0.

c. Management Information Systems

- i. John Rageth
- ii. No additional motion/information
- iii. Motion by Ristow/Jaeckel to approve the recommended budget of \$3,302,177 (estimated levy amount \$0)
- iv. Motion passed 5-0.

d. County Board

- i. Michael Luckey
- ii. No additional motion/information
- iii. Motion by Braughler/Drayna to approve the recommended budget of \$562,726 (estimated levy amount \$551,339)
- iv. Motion passed 5-0.

e. District Attorney

- i. Monica Hall/Leigh Scherer
- ii. No additional motion/information
- iii. Motion by Christensen/Ristow to approve the recommended budget of \$1,121,934 (estimated levy amount \$978,381)
- iv. Motion passed 5-0.

f. Land and Water Conservation

- i. Patricia Cicero
- ii. No additional motion/information
- iii. Motion by Jaeckel/Braughler to approve the recommended budget of \$1,555,369 (estimated levy amount \$415,657)
- iv. Motion passed 5-0.

g. Emergency Management

- i. Tracy Hameau
- ii. No additional motion/information
- iii. Motion by Ristow/Christensen to approve the recommended budget of \$350,296 (estimated levy amount \$235,996)
- iv. Motion passed 5-0.

h. Parks

- i. Kevin Weismann, Rolland Klement and Mary Truman
- ii. No additional motion/information
- iii. Motion by Braughler/Christensen to approve the recommended budget of \$1,973,492 (estimated levy amount \$1,099,698)
- iv. Motion passed 5-0.

i. Health Department

- i. Elizabeth Chilsen and Michele Schmidt
- ii. No additional motion/information
- iii. Motion by Drayna/Christensen to approve the recommended budget of \$2,150,368 (estimated levy amount \$1,022,606)
- iv. Motion passed 5-0.

j. Treasurer

- i. Kelly Stade
- ii. No additional motion/information
- iii. Motion by Jaeckel/Drayna to approve the recommended budget of \$367,061 (estimated levy savings \$1,812,808)
- iv. Motion passed 5-0.

k. Highway Department

- i. Sean Heaslip/Jacob Borth
- ii. No additional motion/information
- iii. Motion by Zarling/Jaeckel to approve the recommended budget of \$13,593,168 (estimated levy amount \$6,309,642)
- iv. Motion passed 5-0.

l. Court Support Services

- i. Jennifer Weber
- ii. No additional motion/information
- iii. Motion by Christensen/Ristow to approve the recommended budget of \$1,904,436 (estimated levy savings \$1,312,675)
- iv. Motion passed 5-0.

8. Set future meeting schedule, next meeting date, and possible agenda items – The next Finance Committee meeting is scheduled for Wednesday, September 16th at 8:30 a.m.

9. Adjourn – A motion was made at 10:54 to recess until Wednesday, September 16th by Drayna/Jaeckel. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

**Jefferson County
Finance Committee Minutes
September 16, 2026**

Committee members: Jaeckel, George (Chair)
Christensen, Walt
Drayna, David (Vice Chair)

Braughler, Jim
Ristow, Phil

1. **Call to order** – Finance Committee Chair Jaeckel called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were George Jaeckel, Walt Christensen, David Drayna, Jim Braughler, and Phil Ristow. Other board members present were Francine Gies. Staff in attendance were County Administrator, Michael Luckey; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla, Budget Analyst I, Morgan Toutant; Interim Human Resources Director, Jessica Tucker (Zoom); Corporation Counsel, Danielle Thompson; and Administrative Assistant, Jessica Holmes (Zoom). Members of the public present were James Kukkanen from Watertown Daily Times (Zoom).
3. **Certification of compliance with the Open Meetings Law** – County Administrator Luckey certified compliance with the Open Meetings Law.
4. **Approval of the agenda** –The agenda was approved.
5. **Communications** – none.
6. **Public comment** – none.
7. **Department 2027 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Michael Luckey, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. **Library Service**
 - i. Brittany Larson
 - ii. No additional motion/information
 - iii. Motion by Braughler/Jaeckel to approve the recommended budget of \$1,397,823 (estimated levy amount \$1,397,823)
 - iv. Motion passed 5-0.
 - b. **Child Support**
 - i. Stacey Jensen
 - ii. No additional motion/information
 - iii. Motion by Christensen/Ristow to approve the recommended budget of \$1,225,346 (estimated levy amount \$112,877)
 - iv. Motion passed 5-0.
 - c. **Administration**
 - i. Michael Luckey

- ii. No additional motion/information
 - iii. Motion by Drayna/Jaeckel to approve the recommended budget of \$860,913 (estimated levy amount \$525,913)
 - iv. Motion passed 5-0.
- d. Clerk of Courts**
 - i. Cindy Hamre-Incha/Tina Hotter/Dana Scherer
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Christensen to approve the recommended budget of \$1,699,001 (estimated levy amount \$699,171)
 - iv. Motion passed 5-0.
- e. Human Resources**
 - i. Jessica Tucker
 - ii. No additional motion/information
 - iii. Motion by Ristow/Drayna to approve the recommended budget of \$803,945 (estimated levy amount \$771,860)
 - iv. Motion passed 5-0.
- f. Medical Examiner**
 - i. Nichol Donovan
 - ii. No additional motion/information
 - iii. Motion by Braughler/Jaeckel to approve the recommended budget of \$483,593 (estimated levy amount \$355,178)
 - iv. Motion passed 5-0.
- g. Human Services**
 - i. Brent Ruehlow/Brian Belford
 - ii. No additional motion/information
 - iii. Motion by Drayna/Braughler to approve the recommended budget of \$41,753,871 (estimated levy amount \$10,045,550)
 - iv. Motion passed 5-0.
- h. Corporation Counsel**
 - i. Danielle Thompson
 - ii. No additional motion/information
 - iii. Motion by Jaeckel/Ristow to approve the recommended budget of \$513,578 (estimated levy amount \$513,578)
 - iv. Motion passed 5-0.
- i. Fair Park**
 - i. Rebecca Roberts
 - ii. No additional motion/information
 - iii. Motion by Braughler/Drayna to approve the recommended budget of \$1,986,820 (estimated levy amount \$156,322)
 - iv. Motion passed 5-0.
- j. Veterans Service**
 - i. Brandi Hanson
 - ii. No additional motion/information
 - iii. Motion by Christensen/Braughler to approve the recommended budget of \$354,361 (estimated levy amount \$235,229).
 - iv. Motion passed 5-0.
- k. UW Extension**
 - i. Chrissy Wen

- ii. No additional motion/information
- iii. Motion by Ristow/Jaeckel to approve the recommended budget of \$317,170 (estimated levy amount \$294,910)
- iv. Motion passed 5-0.

8. Set future meeting schedule, next meeting date, and possible agenda items – The next Finance Committee meeting is scheduled for Thursday, September 17th at 8:30 a.m.

9. Adjourn – A motion was made at 10:30am to recess until Thursday, September 18th by Drayna/Christensen. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

**Jefferson County
Finance Committee Minutes
September 17, 2026**

Committee members: Jaeckel, George (Chair)
Christensen, Walt
Drayna, David (Vice Chair)

Braughler, Jim
Ristow, Phil

1. **Call to order** – Finance Committee Chair Jaeckel called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – Finance Committee members present were George Jaeckel, Walt Christensen, David Drayna, Jim Braughler, and Phil Ristow. Other board members present were Francine Gies (Zoom). Staff in attendance were County Administrator, Michael Luckey; Finance Director, Marc DeVries; Assistant Finance Director, Tammy Worzalla, Budget Analyst I, Morgan Toutant; Interim Human Resources Director, Jessica Tucker (Zoom); Corporation Counsel, Danielle Thompson; and Paralegal, Sarana Stolar (Zoom). Members of the public present were James Kukkanen from Watertown Daily Times (Zoom).
3. **Certification of compliance with the Open Meetings Law** – County Administrator Luckey certified compliance with the Open Meetings Law.
4. **Approval of the agenda** – The agenda was approved.
5. **Communications** – None.
6. **Public Comment** – None.
7. **Department 2027 Budget Hearings** – The Finance Committee considered the recommended budgets for each department listed below and motions were made to tentatively accept the recommended budget figures for each department, unless otherwise noted. *[The format for each department lists (i) budget presenters in addition to Michael Luckey, (ii) any other information specific to the department budget, (iii) who moved/seconded to tentatively accept the recommended budget figure, unless otherwise noted, along with the amount, and (iv) the voting record]*
 - a. Outstanding department budgets and changes to previously presented budgets
 - i. **Economic Development Consortium**
 1. Deb Reinbold
 2. No additional motion/information
 3. Motion by Drayna/Braughler to approve the recommended budget of \$637,248 (estimated levy amount \$0)
 4. Motion passed 5-0
 - ii. **Finance**
 1. Marc DeVries
 2. No additional motion/information
 3. Motion by Jaeckel/Drayna to approve the recommended budget of \$1,233,418 (estimated levy amount \$739,418)
 4. Motion passed 5-0.
 - iii. **Live Local Development Fund**

1. Marc DeVries
2. No additional motion/information
3. Motion by Braughler/Ristow to approve the recommended budget of \$147,637 (estimated levy amount \$0)
4. Motion passed 5-0.

iv. **Fleet**

1. Marc DeVries
2. No additional motion/information
3. Motion by Ristow/Christensen to approve the recommended budget of \$469,090
4. Motion passed 5-0.

- b. 2027 Capital and 5-Year Capital Plan – Motion by Drayna/Christensen to approve the 2027 capital and 5-year capital plan. The motion passed 5-0.
- c. General Revenues; General Expenditures (Contingency) – Motion by Braughler/Jaeckel to approve the General Revenue and Expenditures budget in the amount of \$815,844 (estimated levy savings of \$13,116,787). The motion passed 5-0.
- d. Fee Schedule – Motion by Jaeckel/Braughler to approve the 2027 Fee Schedule. The motion passed 5-0.
- e. Fund Balance Policy Application – No action taken.
- f. Debt Service – Motion by Ristow/Jaeckel to approve the Debt Service Fund budget in the amount of \$4,119,293 (estimated levy amount \$4,119,293). The motion passed 5-0.
- g. Set Tax Levy – Motion by Braughler/Jaeckel to approve the non-countywide levy in the amount of \$1,022,606 for the Health Department and \$1,395,623 for the Library System. The motion passed 5-0. Motion by Drayna/Christensen to approve the Countywide levy in the amount of \$33,624,712. The motion passed 5-0.

8. Set future meeting schedule, next meeting date, and possible agenda items – The next meeting is scheduled for Tuesday, October 6, 2026 at 8:30 a.m.

9. Adjourn – A motion was made by Drayna/Christensen to adjourn at 9:46 a.m. The motion passed 5-0.

Respectfully submitted,

Marc DeVries, Finance Director
Jefferson County

RESOLUTION NO. 2026 - _____

Recognizing Kikkoman Foods Foundation Inc. for a Historic Donation Supporting Restoration in the Jefferson County Park System and Beyond and amending the 2026 budget in the Parks Department

Kikkoman Foods Foundation Inc. has generously provided a \$250,000 donation to the Jefferson County Parks Department to support restoration of high diversity prairie landscapes across the Jefferson County Park System and other County properties. This historic investment strengthens the environmental health of Jefferson County by enabling expanded native prairie restoration, a land management strategy with profound ecosystem and recreational benefits. This investment will have countywide reach, enabling Jefferson County to expand restoration programs, strengthen ecological resilience of county owned property, and enhance public enjoyment of natural areas for generations to come.

WHEREAS, Kikkoman Foods Inc. has demonstrated exceptional generosity and commitment to environmental sustainability through its financial support of many local and state organizations including its donation to the Jefferson County Parks Department of \$250,000 for prairie restoration and ecosystem improvements; and

WHEREAS, Kikkoman Foods Inc. announced this gift at the grand opening of its Jefferson facility on September 18, 2026, during remarks made by Mr. Yuzaburo Mogi, Honorary CEO and Chairman of the Board of Kikkoman Corporation;

WHEREAS, this contribution will support restoration of additional acreage across the Jefferson County Park System and other Jefferson County lands, enabling the establishment of biodiverse native prairie ecosystems that strengthen ecological resilience, improve water infiltration, capture and store atmospheric carbon, and enhance recreational opportunities on Jefferson County lands; and

WHEREAS, the Jefferson County Board of Supervisors recognizes that this historic level of support will have county wide impact, expanding natural resource restoration, improving public access and enjoyment, and strengthening Jefferson County's capacity to protect and enhance its park system; and

NOW, THEREFORE, BE IT RESOLVED, the Board of Supervisors wishes to express its profound appreciation to Kikkoman Foods, Inc. for its leadership, generosity, and vision in making this transformational investment in Jefferson County's natural heritage.

Fiscal Note: This resolution increases revenue and expenditures in the 2026 Parks Department budget by \$250,000. Passage of this resolution authorizes the Finance Director to make the necessary budget adjustments to enact this resolution. This is a budget amendment. Passage of this resolution requires a 2/3 vote of the entire membership of the County Board (20 of 30 affirmative votes).

Referred By:
Parks Committee

10-13-2026

REVIEWED: Corporation Counsel: ; Finance Director:

RESOLUTION NO. 2026-____

**Amending the 2026 budget in the Emergency Management Department for the sale of
Hazmat Truck**

Executive Summary

In 2004, Jefferson County purchased two Chevy Silverado pickup trucks, along with two trailers for the transportation and storage of Hazmat equipment. The trucks and trailers were stored at the City of Watertown and City of Johnson Creek. The Emergency Management department has determined that they no longer require the equipment at the City of Watertown and have sold the pickup truck at auction for \$15,500. The trailer that was stored in Watertown has been transferred to Johnson Creek.

The Emergency Management department desires to use the proceeds from the sale of its pickup truck to purchase updated Hazmat equipment. On October 6, 2026 the Finance Committee considered this resolution and recommended forwarding to the County Board for approval.

WHEREAS, the Executive Summary is incorporated into this resolution, and

WHEREAS, the Jefferson County Emergency Management Department has sold a pickup truck at auction for \$15,500; and,

WHEREAS, the Emergency Management Department wishes to spend the proceeds from the sale of its pickup truck which requires a budget amendment,

NOW, THEREFORE, BE IT RESOLVED that the budgeted revenue and expenses in the Emergency Management Department are increased by \$15,500 for the purchase of updated Hazmat equipment.

Fiscal Note: This resolution increases revenue and expenditures in the 2026 Emergency Management Department budget by \$15,500. Passage of this resolution authorizes the Finance Director to make the necessary budget adjustments to enact this resolution. This is a budget amendment. Passage of this resolution requires a 2/3 vote of the entire membership of the County Board (20 of 30 affirmative votes).

Ayes: ____ Noes: ____ Abstain: ____ Absent: ____ Vacant: ____

Referred By: Finance Committee

10-13-2026

REVIEWED: Corporation Counsel: ____; Finance Director: ____

RESOLUTION NO. 2026-____

Accepting bids for lightning protection to the Law Enforcement Center

Executive Summary

Jefferson County Law Enforcement Center (LEC) located at 411 S Center Avenue, Jefferson requires repairs to the existing lightning protection and expanding coverage to include the south addition. This service agreement will correct deficiencies of the existing system included in the 1990 LEC project and add new lightning protection materials to the south building addition to protect the new cooling towers, chillers, air handling unit, generator, and screen wall located on the roof. On September 3rd three contractors participated in site walkthrough, and we received proposals from two of them September 20th. The most responsive bidder is Pro-Lightning Protection in the amount of \$44,680. Note a class one notice of public contracting with the selected contractor was advertised in the required printed news services. The Director of Facilities checked references to ensure this bidder would be able to perform the work as required and received positive responses.

This resolution authorizes the County Administrator to contract with Pro-Lightning Protection at an estimated project price of \$44,680. On October 5, 2026, the Buildings & Grounds Committee considered the proposal and recommended forwarding it on to the County Board for approval.

WHEREAS, the Executive Summary is incorporated into this resolution, and

WHEREAS, Jefferson County solicited proposals for Lightning Protection and

WHEREAS, such proposals were received and opened on September 20, 2026, with the following results:

Contractor	Cost	Notes
HLP Systems	\$45,750	
Jefferson Current Electric	N/A	Incomplete proposal
Pro-Lightning Protection	\$44,680	Selected contractor
Sweda & Sons Lightning Prot.	No bid	Called multiple times with no response
VFC	No bid	Called multiple times with no response

NOW, THEREFORE, BE IT RESOLVED that the County Administrator is authorized to enter into a contract with the lowest responsible bidder, Pro-Lightning Protection, in the amount of \$44,680.

Fiscal Note: The cost of this service was not planned for and will be funded by a transfer from the Contingency Fund. The Finance Committee has unanimously authorized a transfer from Contingency at its October 6, 2026 meeting. No budget amendment is necessary.

Ayes: ____ Noes: ____ Abstain: ____ Absent: ____ Vacant: ____

Referred By: Buildings & Grounds Committee

10-13-2026

REVIEWED: Corporation Counsel: ____; Finance Director: ____

JEFFERSON COUNTY
Revenues collected through August 31

<u>DEPT NAME</u>	<u>2026 REVISED</u>	<u>2026 ACTUALS</u>	<u>%COLLECTED</u>	<u>2025 REVISED</u>	<u>2025 ACTUALS</u>	<u>%COLLECTED</u>	<u>2024 REVISED</u>	<u>2024 ACTUALS</u>	<u>%COLLECTED</u>
Administration Total	(1,095,260.00)	(711,643.60)	65%	(1,017,274.00)	(627,453.50)	62%	(1,263,088.00)	(440,995.23)	35%
Capital Projects and Debt Total	(12,205,027.00)	(5,061,243.20)	41%	(5,860,577.00)	(2,678,960.28)	46%	(4,061,985.00)	(5,875,948.15)	145%
Central Services Total	(1,310,812.00)	(875,392.04)	67%	(1,085,554.00)	(708,940.42)	65%	(1,069,211.00)	(700,928.14)	66%
Child Support Total	(1,304,239.00)	(699,856.28)	54%	(1,279,923.00)	(695,016.51)	54%	(1,310,868.00)	(763,425.82)	58%
Clerk of Courts Total	(1,723,322.00)	(1,227,810.73)	71%	(1,639,657.00)	(1,192,283.23)	73%	(1,517,382.00)	(852,080.88)	56%
Corporation Counsel Total	(495,280.00)	(330,465.10)	67%	(501,862.00)	(334,654.53)	67%	(500,689.00)	(333,792.56)	67%
County Board Total	(526,229.00)	(346,159.44)	66%	(518,876.00)	(347,087.20)	67%	(513,039.00)	(342,127.16)	67%
County Clerk Total	(461,812.00)	(421,347.03)	91%	(398,030.00)	(301,288.49)	76%	(438,109.00)	(316,250.24)	72%
Court Support Services Total	(1,785,513.00)	(1,148,230.20)	64%	(1,685,929.00)	(1,148,055.88)	68%	(1,807,873.00)	(1,089,523.00)	60%
District Attorney Total	(1,076,725.00)	(683,659.77)	63%	(903,820.00)	(581,674.52)	64%	(1,030,146.00)	(604,793.95)	59%
Economic Development Total	(351,759.00)	(312,543.00)	89%	(505,062.00)	(350,864.04)	69%	(574,635.00)	(304,959.00)	53%
Emergency Management Total	(299,580.00)	(159,837.00)	53%	(253,375.00)	(171,152.88)	68%	(272,895.00)	(331,078.47)	121%
Fair Park Total	(1,786,838.00)	(1,346,641.67)	75%	(1,930,347.00)	(1,293,336.92)	67%	(1,940,507.00)	(1,309,642.56)	67%
Finance Department Total	(1,205,527.00)	(804,492.75)	67%	(1,189,562.00)	(801,050.15)	67%	(1,178,737.00)	(739,905.88)	63%
General Revenues & Expenditure Total	(872,407.00)	1,651,061.39	-189%	(590,257.00)	2,440,081.93	-413%	(49,999.00)	2,371,465.59	-4743%
Health Department Total	(1,853,110.00)	(1,035,339.30)	56%	(1,963,294.00)	(1,051,094.75)	54%	(2,032,902.00)	(1,045,830.68)	51%
Highway Department Total	(11,911,060.00)	(8,434,604.53)	71%	(13,289,276.00)	(8,254,563.79)	62%	(12,872,176.00)	(7,706,796.51)	60%
Human Resources Total	(840,168.00)	(551,724.96)	66%	(821,520.00)	(547,961.66)	67%	(753,389.00)	(421,620.48)	56%
Human Services Department Total	(39,960,831.00)	(18,478,567.11)	46%	(37,973,448.00)	(18,077,258.82)	48%	(40,473,783.00)	(20,359,474.92)	50%
Internal Service Funds Total	(2,830,036.00)	(1,755,007.12)	62%	(2,937,862.00)	(1,706,017.08)	58%	(2,591,004.00)	(1,587,595.61)	61%
Land & Water Conservation Total	(1,121,570.00)	(385,595.59)	34%	(1,025,070.00)	(635,014.68)	62%	(1,019,812.00)	(372,389.32)	37%
Land Information Total	(871,768.00)	(550,616.41)	63%	(765,644.00)	(487,420.55)	64%	(728,594.00)	(469,045.96)	64%
Library Total	(1,323,823.00)	(882,548.24)	67%	(1,298,317.00)	(865,544.48)	67%	(1,194,080.00)	(796,053.28)	67%
Medical Examiner Total	(426,985.00)	(252,494.36)	59%	(404,799.00)	(246,738.52)	61%	(397,209.00)	(245,829.44)	62%
Parks Department Total	(1,561,589.00)	(910,220.30)	58%	(2,999,293.00)	(855,892.27)	29%	(2,335,427.00)	(1,228,576.26)	53%
Planning And Zoning Total	(781,257.00)	(490,519.88)	63%	(793,195.00)	(467,058.04)	59%	(755,318.00)	(452,844.89)	60%
Register Of Deeds Total	(421,337.00)	(384,975.97)	91%	(395,702.00)	(362,289.85)	92%	(390,105.00)	(216,984.73)	56%
Sheriff Department Total	(19,822,068.00)	(12,420,389.05)	63%	(19,076,379.00)	(12,338,726.19)	65%	(18,382,021.00)	(11,306,966.71)	62%
Treasurer Total	(337,797.00)	(806,155.04)	239%	(318,220.00)	(1,224,649.94)	385%	(324,329.00)	(1,899,625.25)	586%
UW Extension Total	(335,593.00)	(218,690.48)	65%	(315,592.00)	(203,663.21)	65%	(331,991.00)	(209,720.59)	63%
Veterans Services Total	(265,232.00)	(242,117.31)	91%	(261,611.00)	(181,607.80)	69%	(322,081.00)	(187,468.77)	
GRAND TOTAL	(111,164,554.00)	(60,277,826.07)	54%	(103,999,327.00)	(56,297,238.25)	54%	(102,433,384.00)	(60,140,808.85)	59%

JEFFERSON COUNTY
Expenditures through August 31

<u>DEPT NAME</u>	<u>2026 REVISED</u>	<u>2026 ACTUALS</u>	<u>%SPENT</u>	<u>2025 REVISED</u>	<u>2025 ACTUALS</u>	<u>%SPENT</u>	<u>2024 REVISED</u>	<u>2024 ACTUALS</u>	<u>%SPENT</u>
Administration Total	1,832,374.00	586,292.81	32%	1,473,689.00	518,394.80	35%	2,734,200.00	948,150.41	35%
Capital Projects and Debt Total	15,792,358.00	7,637,112.78	48%	5,553,269.00	4,062,970.36	73%	23,056,715.00	13,550,591.16	59%
Central Services Total	1,330,220.00	848,609.18	64%	1,227,612.00	830,935.15	68%	1,291,927.00	745,412.85	58%
Child Support Total	1,306,989.00	778,838.83	60%	1,279,923.00	786,990.60	61%	1,310,868.00	809,298.41	62%
Clerk of Courts Total	1,723,323.00	1,006,143.82	58%	1,639,657.00	940,174.04	57%	1,517,381.00	978,920.65	65%
Corporation Counsel Total	495,280.00	332,219.42	67%	501,863.00	319,049.71	64%	500,690.00	290,036.25	58%
County Board Total	526,229.00	347,336.03	66%	518,876.00	345,370.32	67%	513,039.00	400,623.17	78%
County Clerk Total	461,810.00	562,523.50	122%	398,030.00	493,599.96	124%	437,611.00	551,533.18	126%
Court Support Services Total	1,785,510.00	1,170,635.09	66%	1,685,930.00	1,026,790.41	61%	1,821,220.00	1,036,317.61	57%
District Attorney Total	1,076,727.00	649,425.65	60%	903,820.00	597,262.13	66%	1,030,148.00	604,182.54	59%
Economic Development Total	619,203.00	317,855.10	51%	593,438.00	403,229.64	68%	615,039.00	330,925.76	54%
Emergency Management Total	304,580.00	201,636.54	66%	253,375.00	192,361.43	76%	317,496.00	220,169.00	69%
Fair Park Total	1,786,837.00	1,511,757.31	85%	2,050,345.00	1,169,365.49	57%	2,070,509.00	1,077,676.22	52%
Finance Department Total	1,205,527.00	778,606.17	65%	1,248,562.00	741,212.38	59%	1,193,737.00	693,016.98	58%
General Revenues & Expenditure Total	1,362,570.00	-	0%	1,275,508.00	-	0%	1,443,649.00	-	0%
Health Department Total	1,906,996.00	1,187,878.07	62%	2,000,597.00	1,200,859.97	60%	2,113,296.00	1,248,840.10	59%
Highway Department Total	15,005,639.00	10,976,629.74	73%	13,289,276.00	8,619,892.85	65%	12,872,177.00	7,803,463.88	61%
Human Resources Total	870,166.00	444,993.61	51%	829,400.00	461,991.10	56%	761,268.00	437,558.42	57%
Human Services Department Total	40,172,221.00	24,935,082.19	62%	38,805,157.00	24,542,241.38	63%	41,098,059.00	24,816,969.78	60%
Internal Service Funds Total	3,130,035.00	1,756,357.10	56%	2,937,862.00	1,786,407.04	61%	2,591,003.00	1,647,481.89	64%
Land & Water Conservation Total	1,250,668.00	498,834.34	40%	1,147,391.00	463,708.06	40%	1,076,096.00	456,797.18	42%
Land Information Total	883,242.00	493,956.01	56%	778,070.00	554,210.05	71%	757,359.00	397,855.45	53%
Library Total	1,323,823.00	1,323,589.02	100%	1,298,316.00	1,297,979.08	100%	1,194,080.00	1,193,247.34	100%
Medical Examiner Total	426,986.00	254,654.19	60%	404,800.00	225,766.10	56%	407,210.00	223,987.74	55%
Parks Department Total	2,066,048.00	1,791,593.83	87%	4,439,213.00	1,473,702.23	33%	3,121,260.00	1,012,139.28	32%
Planning And Zoning Total	803,197.00	481,673.16	60%	806,830.00	477,597.27	59%	755,387.00	498,255.01	66%
Register Of Deeds Total	421,338.00	296,779.82	70%	395,702.00	264,084.14	67%	390,105.00	273,199.25	70%
Sheriff Department Total	19,824,550.00	13,144,405.03	66%	20,103,459.00	12,446,633.50	62%	19,164,512.00	11,149,953.27	58%
Treasurer Total	337,797.00	213,230.62	63%	387,010.00	241,415.74	62%	324,329.00	233,965.67	72%
UW Extension Total	343,592.00	153,011.80	45%	323,593.00	178,436.87	55%	339,993.00	152,790.90	45%
Veterans Services Total	284,105.00	196,791.28	69%	261,612.00	163,095.01	62%	323,881.00	188,657.94	58%
GRAND TOTAL	120,659,940.00	74,878,452.04	62%	108,812,185.00	66,825,726.81	61%	127,144,244.00	73,972,017.29	58%

August 2026 Budget Variance Report Analysis
Morgan Toutant

A. Revenue Analysis: The month of August is closed and, therefore, the County is 2/3 of the way through 2026. I anticipate seeing 66.67% collected for department revenue. My horizontal analysis will be based off how the 2026 collection percentage compares to 2024 and 2025. My vertical analysis will be based off how relative the 2026 collection percentage is to 100%. The departments that are noted below are outliers to what is expected.

1. Capital Projects and Debt: Funding draws that have not yet occurred within the Live Local Development Fund are driving the lower-than-expected percentage for Capital Projects and Debt in August. This will be expected to progress as community projects occur throughout the year. Excluding this factor, Capital Projects and Debt is 63% collected in August. This is due to not yet receiving state aid related to capital purchases.
2. Child Support: Reminder that Child Support is grant funded, putting billing processing in arrears. In turn, this leads to apparent under collection of revenue. Excluding this factor, Child Support is 74% collected in August. This is due to an overcollection of performance-based income, billed child support and non-governmental reimbursements.
3. Clerk of Courts: Like July, early collection in court support program aid is the primary reason for the higher-than-expected percentage in August. Excluding this factor, Clerk of Courts is 61% collected. This is due to under collection in circuit court costs, misc. court fees, and interest/dividends.
4. County Clerk: Revenue collected for election software maintenance/renewals, election machine purchase reimbursement from municipalities as well as over collection in marriage license fees are the driving factors to County Clerk's over collection in August. Excluding these, County Clerk is 65% collected.
5. Economic Development: Economic Development is over collected at 89%. This is due to the historically normal collection of Jefferson County consortium fees and over collection in interest & dividends. Excluding these factors, Economic Development is 68% collected.
6. Emergency Management: Not yet receiving EMPG grant funding is driving the lower-than-expected percentage in August. These funds are collected by end of year. Excluding this, Emergency Management is 70% collected.
7. Fair Park: As a whole, Fair Park is 75% collected in August. This percentage is best analyzed by isolating the org code data:
 - **Fair Park (12101):** Fair Park is under collected at 46%. This is due to low collection in building rentals, winter storage rental, and sponsor revenue. As the year progresses, these primary avenues of revenue will also progress. Excluding these factors, Fair Park is 71% collected in August. This is due to a high collection in camping fees.

August 2026 Budget Variance Report Analysis

Morgan Toutant

- **Fair Week (12102):** Overall, Fair Week is 91% collected. This is primarily due to the following:
 - i. **Auction Fees (451020-21209):** As of August 31st, auction fees are 102% collected.
 - ii. **Gate Receipts (457011):** As of August 31st, gate receipts are 88% collected. In August 2024, gate receipts were collected at 92%. In August 2025, gate receipts were collected at 83%.
 - iii. **Sponsor Revenue (457010):** As of August 31st, fair week sponsor revenue is 67% collected. In August 2024, fair week sponsor revenue was collected at 64%. In August 2025, fair week sponsor revenue was collected at 25%.
 - iv. **Space-Food Vendor (482015):** As of August 31st, space-food vendor revenue is 119% collected.
- 8. General Revenue & Expenditure: August sales tax collection is relative to the last three years. This will be monitored continually throughout the year. Personal property aid was received in Q2. Reminder that state shared and utility shared revenues are collected in Q3 and Q4.
- 9. Health: Historically typical delays in receiving state and federal aid drive the low percentage in August. Reminder that grants are billed in arrears and collections are usually at least a month behind.
- 10. Highway: Collection of state routine maintenance revenue is driving the higher-than-expected percentage in August. Excluding this, the Highway department is 68% collected.
- 11. Human Services: Reminder that billing processes for various programs provided within Human Services are collected in arrears throughout the year.
- 12. Internal Service Funds: Mileage allocations applied during the year end processes are driving the lower-than-expected collection percentage in August. Excluding this factor, it is 66% collected.
- 13. Land & Water Conservation: Reminder that funding for the DATCP Staffing Grant is historically received in the 4th quarter. Not yet receiving federal grant funds for the Farm Preservation program and state aid for various other programs is also contributing to the overall collection percentage in August.
- 14. Medical Examiner: Low cremation permit fee collection continues to drive the lower-than-expected overall percentage in August for the Medical Examiner's office.
- 15. Parks: Like July, uncollected restricted donations and state aid for the Korth Park Connector Trail are the main factors contributing to the low overall percentage for the Parks Department in August.

August 2026 Budget Variance Report Analysis
Morgan Toutant

16. Register of Deeds: Like July, high collection in transfer, recording/filing, and copy fees are driving the overall percentage in August. Excluding these factors, the Register of Deeds office is 68% collected.
17. Treasurer: Over collection in interest and dividends continues to be the primary contributing factor to the high collection seen in August. Excluding this, Treasurer is 61% collected. This is due to collection not yet taking place in foreclosure reimbursements. This will continue to be monitored as the year progresses.
18. Veterans Services: A restricted donation received in May, and state aid collections are the primary driving factors to the high percentage in August for the Veteran Services Department. Excluding this, the overall collection is 68%.

August 2026 Budget Variance Report Analysis

Morgan Toutant

B. Expense Analysis: Like the Revenue Analysis, below are the departments that are outliers to what is expected at this point in the year.

1. Administration: Expenses not yet occurring for the Highway site remediation, County farmland master plan, South Campus space study, and other projects continue to drive this low percentage.
2. Capital Projects and Debt: Like July, spending that has not yet occurred for non-bonded capital projects is the main contributing factor to the lower-than-expected percentage in August.
3. Child Support: Staffing turnover is driving the low spending percentage in August for the Child Support Department. Excluding these factors, Child Support is 66% spent.
4. Clerk of Courts: Like July, staffing turnover and the employee benefits associated with it are driving the low spending in August.
5. County Clerk: The expenses for property, auto liability, and other insurance annual renewals continue to drive the high percentage in August. Excluding these expenses, County Clerk is 64% spent.
6. District Attorney: At 60%, the District Attorney's office is slightly under spent. Open positions within the department are driving this overall percentage.
7. Economic Development: Like July, an open position within the department is the primary cause for the lower-than-expected percentage in August.
8. Fair Park: As of July, Fair Park is 85% spent. This percentage is best analyzed by isolating the org code data:
 - **Fair Park (12101)**: Fair Park is 68% spent as of August 31st. This is the expected spending percentage for August and, therefore, is normal.
 - **Fair Week (12102)**: Overall, Fair Week is 94% spent. This is primarily due to the following:
 - i. **Awards/Recognition Expenses (593101-21209)**: As of August 31st, awards/recognition expenses for the auction are 101% spent. These payments are made to exhibitors once 90% of the revenue is collected.
 - ii. **Fair Week Special Acts (531182)**: As of August 31st, fair week special acts is 91% spent.
 - iii. **Equipment Rent & Lease (536533)**: As of August 31st, fair week equipment rental expenses are 108% spent.
9. Health: The Health Department is under spent at 54%. Open positions as well as the benefits associated with them are driving this low percentage.

August 2026 Budget Variance Report Analysis
Morgan Toutant

10. Highway: Fleet truck purchases and set up within equipment/material acquisition is the primary driving factor for the higher-than-expected spending percentage. Excluding this factor, Highway is 60% spent. This is due to open positions within the department.
11. Human Resources: Staff turnover continues to be the main contributing factor to the lower-than-expected spending in the Human Resources Department.
12. Human Services: Relative to the last three years, Human Services is slightly underspent at 60%. This is due to open positions within the CCS program.
13. Internal Service Funds: Capital automobile purchases that have not yet occurred in 2026 are the main contributing factor to the overall spending percentage in August.
14. Land and Water Conservation: Zero spending for the PACE program, cost share payments for manure storage closure, the DATCP program, as well as minimal spending for the Multi-Discharger Grant are the driving factors to this overall percentage.
15. Land Information: Spending that has not yet occurred for the NG 911 project as well as GIS custom programming continue to be the main contributing factors to the low percentage in August. Excluding this factor, Land Information is 66% spent.
16. Medical Examiner: Like July, low spending on autopsies is the primary component to the Medical Examiner's overall spending percentage in August.
17. Parks: At 87%, the Parks Department is overspent. This is due to spending that occurred for phase three of the Interurban Bike Trail project. Excluding this factor, Parks is 60% spent. This is due to spending that has not yet occurred for Korth Park Connector Trail improvements, the Trieloff marsh pier/launch, flood mitigation plan as well as Kanow County Park land improvement.
18. Planning and Zoning: Planning and Zoning is under spent at 60%. Zero spending associated with purchase care and services within the Solid Waste program is driving this low percentage.
19. UW-Extension: At 45%, UW-Extension is underspent. Like July, this is primarily due to a previously open position within the department. Reminder that the Jefferson County educator contracts payment occurs biannually.

10/02/2026
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Jefferson County
FLEXIBLE PERIOD REPORT

PAGE 1
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FROM 2026 01 TO 2026 08

ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund		APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
11301 Child Support								
11301	511110	Salary-Permanent Regular	288,435	0	288,435	193,967.74	94,467.43	67.2%
11301	511210	Wages-Regular	599,207	0	599,207	348,149.92	251,057.25	58.1%
11301	511220	Wages-Overtime	1,275	0	1,275	530.78	743.77	41.6%
11301	511330	Wages-Longevity Pay	1,403	0	1,403	.00	1,402.50	.0%
11301	512141	Social Security	64,231	0	64,231	40,150.35	24,080.74	62.5%
11301	512142	Retirement (Employer)	63,423	0	63,423	38,266.96	25,155.65	60.3%
11301	512144	Health Insurance	139,612	0	139,612	68,065.49	71,546.89	48.8%
11301	512145	Life Insurance	258	0	258	184.20	74.16	71.3%
11301	512146	Workers Compensation	0	0	0	151.40	-151.40	.0%
11301	512151	HSA Contribution	10,400	0	10,400	.00	10,400.00	.0%
11301	512173	Dental Insurance	7,548	0	7,548	4,694.57	2,853.43	62.2%
11301	521255	Paper Service	8,600	0	8,600	4,963.52	3,636.48	57.7%
11301	521256	Genetic Tests	5,200	0	5,200	1,998.00	3,202.00	38.4%
11301	521296	Computer Support	1,780	0	1,780	1,567.09	212.91	88.0%
11301	529160	Interpreter Fee	2,000	0	2,000	135.00	1,865.00	6.8%
11301	531003	Notary Public Related	60	0	60	40.00	20.00	66.7%
11301	531301	Office Equipment	450	0	450	.00	450.00	.0%
11301	531303	Computer Equipmt & Software	2,637	0	2,637	3,799.00	-1,162.00	144.1%
11301	531310	Postage Special	552	0	552	284.94	267.06	51.6%
11301	531311	Postage & Box Rent	21,000	0	21,000	13,254.01	7,745.99	63.1%
11301	531312	Office Supplies	2,600	0	2,600	1,153.42	1,446.58	44.4%
11301	531313	Printing & Duplicating	1,000	0	1,000	421.99	578.01	42.2%
11301	531314	Small Items Of Equipment	1,100	0	1,100	22.99	1,077.01	2.1%
11301	531321	Publication Of Legal Notice	1,200	0	1,200	501.75	698.25	41.8%
11301	531324	Membership Dues	1,860	0	1,860	1,001.00	859.00	53.8%
11301	531326	Advertising	400	0	400	.00	400.00	.0%
11301	531348	Educational Supplies	400	0	400	305.30	94.70	76.3%
11301	531351	Gas/Diesel	0	0	0	60.04	-60.04	.0%
11301	532325	Registration	3,525	1,500	5,025	3,798.00	1,227.00	75.6%
11301	532332	Mileage	780	200	980	668.40	311.60	68.2%
11301	532335	Meals	800	0	800	366.87	433.13	45.9%
11301	532336	Lodging	2,835	1,050	3,885	2,287.39	1,597.61	58.9%
11301	532339	Other Travel & Tolls	150	0	150	22.50	127.50	15.0%
11301	532340	Contracted Extraditions	8,000	0	8,000	10,165.76	-2,165.76	127.1%
11301	535242	Maintain Machinery & Equip	2,700	0	2,700	1,548.13	1,151.87	57.3%
11301	571004	IP Telephony Allocation	4,766	0	4,766	2,415.36	2,350.64	50.7%
11301	571005	Duplicating Allocation	593	0	593	394.64	198.36	66.5%
11301	571009	MIS PC Group Allocation	33,605	0	33,605	21,260.00	12,345.00	63.3%

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FROM 2026 01 TO 2026 08

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 571010 MIS Systems Grp Alloc(ISIS)	11,067	0	11,067	6,565.36		4,501.64	59.3%
11301 591519 Other Insurance	8,787	0	8,787	5,676.96		3,110.29	64.6%
TOTAL Child Support	1,304,239	2,750	1,306,989	778,838.83		528,150.25	%
TOTAL General Fund	1,304,239	2,750	1,306,989	778,838.83		528,150.25	%
TOTAL EXPENSES	1,304,239	2,750	1,306,989	778,838.83		528,150.25	

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FROM 2026 01 TO 2026 08

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
11301 Child Support							
11301 411100 General Property Taxes	-124,848	0	-124,848	-83,232.16		-41,616.08	66.7%
11301 421001 State Aid	-184,157	0	-184,157	-92,078.29		-92,078.29	50.0%
11301 421010 M S L Incentives	-1,700	0	-1,700	-1,157.56		-542.44	68.1%
11301 421012 State Aid Cs + All Others	-1,064,589	0	-1,064,589	-479,896.73		-584,692.27	45.1%
11301 421013 Other Dept Wage Retention	-2,458	0	-2,458	.00		-2,458.00	.0%
11301 421014 State Aid wages Allocation	139,043	0	139,043	62,937.49		76,105.51	45.3%
11301 421050 CS Performance Based Inc	-54,015	0	-54,015	-92,078.29		38,063.03	170.5%
11301 421096 State Aid Medical Support	-5,200	0	-5,200	-4,539.00		-661.00	87.3%
11301 442004 Extradition Reimbursement	-1,000	0	-1,000	-1,125.25		125.25	112.5%
11301 451011 CS Prog Fee Reduce 66%	7,260	0	7,260	6,395.46		864.54	88.1%
11301 451013 NIVD Activities Reduction	-1,700	0	-1,700	-1,606.14		-93.86	94.5%
11301 451014 CS Program Fees	-10,000	0	-10,000	-8,612.41		-1,387.59	86.1%
11301 455003 Non-IVD Service Fees	-875	0	-875	-606.00		-269.00	69.3%
11301 471205 Child Support Billed	0	0	0	-2,582.40		2,582.40	.0%
11301 486003 Non-Govt Reimbursements	0	0	0	-1,675.00		1,675.00	.0%
11301 699999 Budgetary Fund Balance	0	-2,750	-2,750	.00		-2,750.00	.0%
TOTAL Child Support	-1,304,239	-2,750	-1,306,989	-699,856.28		-607,132.80	%
TOTAL General Fund	-1,304,239	-2,750	-1,306,989	-699,856.28		-607,132.80	%
TOTAL REVENUES	-1,304,239	-2,750	-1,306,989	-699,856.28		-607,132.80	

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FROM 2026 01 TO 2026 08

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET	ACTUALS	ENCUMBRANCES	BUDGET	USED
12201 Finance							
12201 511110 Salary-Permanent Regular	260,947	0	260,947	176,406.06		84,540.47	67.6%
12201 511210 Wages-Regular	204,226	0	204,226	150,786.66		53,439.08	73.8%
12201 511220 Wages-Overtime	0	0	0	284.98		-284.98	.0%
12201 511330 Wages-Longevity Pay	695	0	695	187.50		507.50	27.0%
12201 512141 Social Security	33,300	0	33,300	24,130.35		9,170.14	72.5%
12201 512142 Retirement (Employer)	33,542	0	33,542	21,455.54		12,086.90	64.0%
12201 512144 Health Insurance	66,118	0	66,118	39,464.09		26,653.77	59.7%
12201 512145 Life Insurance	202	0	202	155.20		47.00	76.8%
12201 512151 HSA Contribution	4,800	0	4,800	.00		4,800.00	.0%
12201 512153 HRA Contribution	0	0	0	4,805.28		-4,805.28	.0%
12201 512173 Dental Insurance	4,344	0	4,344	2,846.78		1,497.22	65.5%
12201 521213 Accounting & Auditing	27,092	0	27,092	20,478.95		6,613.05	75.6%
12201 521219 Other Professional Serv	3,800	0	3,800	725.00		3,075.00	19.1%
12201 521296 Computer Support	4,150	0	4,150	4,238.10		-88.10	102.1%
12201 531303 Computer Equipmt & Software	24,490	0	24,490	2,553.99		21,935.72	10.4%
12201 531311 Postage & Box Rent	3,100	0	3,100	2,172.77		927.23	70.1%
12201 531312 Office Supplies	3,000	0	3,000	1,638.69		1,361.31	54.6%
12201 531313 Printing & Duplicating	2,000	0	2,000	1,613.21		386.79	80.7%
12201 531324 Membership Dues	1,225	0	1,225	1,075.00		150.00	87.8%
12201 531326 Advertising	0	0	0	151.52		-151.52	.0%
12201 531348 Educational Supplies	0	0	0	149.25		-149.25	.0%
12201 532325 Registration	2,775	0	2,775	2,798.73		-23.73	100.9%
12201 532332 Mileage	150	0	150	287.25		-137.25	191.5%
12201 532334 Commercial Travel	1,200	0	1,200	.00		1,200.00	.0%
12201 532335 Meals	300	0	300	133.70		166.30	44.6%
12201 532336 Lodging	2,860	0	2,860	2,209.63		650.37	77.3%
12201 532339 Other Travel & Tolls	0	0	0	150.70		-150.70	.0%
12201 535242 Maintain Machinery & Equip	1,200	0	1,200	697.42		502.58	58.1%
12201 571004 IP Telephony Allocation	917	0	917	483.36		433.64	52.7%
12201 571005 Duplicating Allocation	205	0	205	136.64		68.36	66.7%
12201 571009 MIS PC Group Allocation	15,677	0	15,677	10,440.00		5,237.00	66.6%
12201 571010 MIS Systems Grp Alloc(ISIS)	4,690	0	4,690	3,126.00		1,564.00	66.7%
12201 591519 Other Insurance	4,522	0	4,522	2,970.48		1,551.39	65.7%
TOTAL Finance	711,527	0	711,527	478,752.83		232,774.01	%
12202 Dental Insurance Allocation							
12202 599982 Retiree Dental Claims	12,000	0	12,000	12,121.90		-121.90	101.0%

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ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12202 599984 Cobra Dental Claims	6,000	0	6,000	2,711.40		3,288.60	45.2%
12202 599986 Administrative Fees Dental	24,000	0	24,000	17,683.90		6,316.10	73.7%
12202 599989 Employee Dental Claims	450,300	0	450,300	266,502.12		183,797.88	59.2%
12202 599992 Administrative Dental Retiree	1,700	0	1,700	834.02		865.98	49.1%
TOTAL Dental Insurance Allocation	494,000	0	494,000	299,853.34		194,146.66	%
TOTAL General Fund	1,205,527	0	1,205,527	778,606.17		426,920.67	%
TOTAL EXPENSES	1,205,527	0	1,205,527	778,606.17		426,920.67	

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FROM 2026 01 TO 2026 08

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12201 Finance							
12201 411100 General Property Taxes	-710,767	0	-710,767	-473,844.56		-236,922.28	66.7%
12201 412100 Sales Taxes From County	-160	0	-160	-112.14		-47.86	70.1%
12201 451004 Garnishment Fees	-100	0	-100	-15.00		-85.00	15.0%
12201 451005 Child Support Fees	-500	0	-500	-324.63		-175.37	64.9%
12201 451312 Payroll/AP Charges	0	0	0	-43.00		43.00	.0%
TOTAL Finance	-711,527	0	-711,527	-474,339.33		-237,187.51	%
12202 Dental Insurance Allocation							
12202 451026 Retiree Ins Premium Recovery	-20,000	0	-20,000	-16,305.60		-3,694.40	81.5%
12202 451032 Cobra Premium Recovery	-3,000	0	-3,000	-1,126.08		-1,873.92	37.5%
12202 451043 County Board Premiums	-1,000	0	-1,000	-602.00		-398.00	60.2%
12202 451045 Employee Premiums	-470,000	0	-470,000	-312,119.74		-157,880.26	66.4%
TOTAL Dental Insurance Allocation	-494,000	0	-494,000	-330,153.42		-163,846.58	%
TOTAL General Fund	-1,205,527	0	-1,205,527	-804,492.75		-401,034.09	%
TOTAL REVENUES	-1,205,527	0	-1,205,527	-804,492.75		-401,034.09	

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FROM 2026 01 TO 2026 08

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
13201 County Treasurer							
13201 511110 Salary-Permanent Regular	94,952	0	94,952	63,365.34		31,586.66	66.7%
13201 511210 Wages-Regular	59,994	0	59,994	38,629.10		21,365.08	64.4%
13201 511220 Wages-Overtime	18	0	18	8.38		9.34	47.3%
13201 512141 Social Security	10,385	0	10,385	6,826.37		3,558.87	65.7%
13201 512142 Retirement (Employer)	11,013	0	11,013	7,287.75		3,725.65	66.2%
13201 512144 Health Insurance	35,245	0	35,245	25,012.57		10,232.15	71.0%
13201 512145 Life Insurance	25	0	25	24.36		.18	99.3%
13201 512151 HSA Contribution	2,400	0	2,400	.00		2,400.00	.0%
13201 512153 HRA Contribution	0	0	0	492.32		-492.32	.0%
13201 512173 Dental Insurance	2,760	0	2,760	1,423.34		1,336.66	51.6%
13201 521232 Investment Advisor Fees	45,000	0	45,000	34,348.72		10,651.28	76.3%
13201 531311 Postage & Box Rent	7,000	0	7,000	8,635.95		-1,635.95	123.4%
13201 531312 Office Supplies	2,000	0	2,000	783.91		1,216.09	39.2%
13201 531313 Printing & Duplicating	100	0	100	89.16		10.84	89.2%
13201 531314 Small Items Of Equipment	500	0	500	349.99		150.01	70.0%
13201 531321 Publication Of Legal Notice	3,000	0	3,000	.00		3,000.00	.0%
13201 531324 Membership Dues	100	0	100	110.00		-10.00	110.0%
13201 531326 Advertising	500	0	500	.00		500.00	.0%
13201 532325 Registration	555	0	555	125.00		430.00	22.5%
13201 532332 Mileage	963	0	963	.00		963.00	.0%
13201 532335 Meals	40	0	40	.00		40.00	.0%
13201 532336 Lodging	1,800	0	1,800	303.00		1,497.00	16.8%
13201 535242 Maintain Machinery & Equip	0	0	0	291.71		-291.71	.0%
13201 571004 IP Telephony Allocation	733	0	733	386.64		346.36	52.7%
13201 571009 MIS PC Group Allocation	11,762	0	11,762	7,832.64		3,929.36	66.6%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,970	0	1,970	1,313.36		656.64	66.7%
13201 591519 Other Insurance	1,482	0	1,482	988.08		493.99	66.7%
13201 593256 Bank Charges	1,500	0	1,500	850.00		650.00	56.7%
TOTAL County Treasurer	295,797	0	295,797	199,477.69		96,319.18	%
13202 Tax Deed Expense							
13202 521212 Legal	30	0	30	.00		30.00	.0%
13202 521255 Paper Service	1,000	0	1,000	.00		1,000.00	.0%
13202 521273 Title Search	6,870	0	6,870	.00		6,870.00	.0%

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FROM 2026 01 TO 2026 08

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13202 529299 Purchase Care & Services	4,000	0	4,000	.00		4,000.00	.0%
13202 531311 Postage & Box Rent	700	0	700	.00		700.00	.0%
13202 531313 Printing & Duplicating	400	0	400	.00		400.00	.0%
13202 531321 Publication Of Legal Notice	16,000	0	16,000	.00		16,000.00	.0%
13202 531326 Advertising	3,000	0	3,000	.00		3,000.00	.0%
13202 593742 Uncollected Taxes	10,000	0	10,000	13,761.90		-3,761.90	137.6%
TOTAL Tax Deed Expense	42,000	0	42,000	13,761.90		28,238.10	%
TOTAL General Fund	337,797	0	337,797	213,239.59		124,557.28	%
TOTAL EXPENSES	337,797	0	337,797	213,239.59		124,557.28	

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FROM 2026 01 TO 2026 08

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13201 County Treasurer							
13201 411100 General Property Taxes	1,820,889	0	1,820,889	1,213,926.00		606,963.00	66.7%
13201 411300 DNR Pilot	-61,000	0	-61,000	-62,182.30		1,182.30	101.9%
13201 411500 Managed Forest	-3,400	0	-3,400	-3,403.72		3.72	100.1%
13201 418100 Interest On Taxes	-227,617	0	-227,617	-190,359.63		-37,256.97	83.6%
13201 441030 Ag Use Conversion Penalty	-24,000	0	-24,000	-29,135.66		5,135.66	121.4%
13201 451007 Treasurers Fees	-400	0	-400	-327.50		-72.50	81.9%
13201 481001 Interest & Dividends	-1,800,269	0	-1,800,269	-1,806,145.72		5,876.45	100.3%
13201 481004 Fair Market Value Adjustment	0	0	0	75,383.86		-75,383.86	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-577.01		577.01	.0%
TOTAL County Treasurer	-295,797	0	-295,797	-802,821.68		507,024.81	%
13202 Tax Deed Expense							
13202 411100 General Property Taxes	-5,000	0	-5,000	-3,333.36		-1,666.64	66.7%
13202 451030 Foreclosure Reimbursement	-34,000	0	-34,000	.00		-34,000.00	.0%
13202 482002 Rent Of County Property	-3,000	0	-3,000	.00		-3,000.00	.0%
TOTAL Tax Deed Expense	-42,000	0	-42,000	-3,333.36		-38,666.64	%
TOTAL General Fund	-337,797	0	-337,797	-806,155.04		468,358.17	%
TOTAL REVENUES	-337,797	0	-337,797	-806,155.04		468,358.17	

**Jefferson County
Contingency Fund
For the Year Ended December 31, 2026**

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority
1-Jan-26	Tax Levy	500,000.00	100,343.53	300,000.00	
3-Feb-26	AVI-SPC maintenance contract	(27,936.57)			County Board
10-Mar-26	Carryover approved by County board		490,163.10		County Board
1-Sep-26	WEM Grant match		(15,000.00)		County Board
1-Sep-26	Legal counsel on transmission line	(50,000.00)			Finance Committee
6-Oct-26	Lightning protection at LEC	(44,680.00)			Finance Committee
Total amount available		377,383.43	575,506.63	300,000.00	
Net		377,383.43	575,506.63	300,000.00	